

SECTION 72 -- RESPONSIBILITIES IN REPORTING DATA**Table of Contents**

72.1	Data responsibility
72.2	Past year data
72.3	Current year data
72.4	Reporting transfers between accounts

72.1 Data responsibility.

The primary responsibility for reviewing the status of accounts rests with the agency managing the appropriation or fund account. The reports required by the Department of the Treasury form the basis for compiling and publishing data on *over-expended* or *over-obligated* appropriations or fund accounts resulting from agency operations that may be in violation of the Antideficiency Act (31 U.S.C. 1341). Disposition of over-expended or over-obligated amounts is the sole responsibility of the agency managing the appropriation or fund.

72.2 Past year data.

Obligations for the past year must have firm accounting support and be consistent with laws, regulations, and any reports made to Congress. Agency budget officers must ensure that offsetting collections, appropriations, transfers, outlays, and balances agree with the corresponding amounts report in the final Report on Budget Execution (Standard Form 133) and to the Department of the Treasury on the FMS 2108 year-end closing statement. Agency budget and accounting offices should review and reconcile differences in data, to the extent possible, prior to reporting year-end data to the Department of the Treasury and to OMB and should pay particular attention to resolving differences in past year outlays and receipts. (Section 82.18 contains requirements related to reporting past year amounts in program and financing schedules.)

Past year FTE data must be consistent with data reported to the Office of Personnel Management (OPM). Actual FTE usage reported in the past year column of the budget should equal year-end FTE usage reported on the S.F. 113G to OPM (see section 32.3).

72.3 Current year data.

You should estimate the current year's transactions as accurately as possible within the limits of funds presently available or expected to become available during the year.

72.4 Reporting transfers between accounts.

Section 20.4 describes the various types of transfers between accounts. Responsibilities of the paying or administering agency and the receiving agencies or accounts for estimating and reporting charges and credits between accounts are discussed below.

(a) *Where allocations are used.*

The agency administering the parent account will compile and submit all necessary material, obtaining whatever information it needs for this purpose from the receiving agencies except FTEs funded by allocations will be reported in the receiving account (see sections 71.5, 82.16, 83.15, and 86.1).

(b) *Where payments are made to other appropriations, to revolving funds, to management funds, and to trust funds (expenditure transfers).*

The paying agency will include obligations in the amount of the payment in its schedules. The receiving agency will report such amounts as spending authority from offsetting collections.

(c) *Adjustments of appropriations and balances (non-expenditure transfers).*

Where there are authorized transfers between accounts that represent adjustments in the amounts appropriated or in balances previously appropriated, both the paying and receiving agencies are responsible for ensuring that the amounts are identical in the schedules of both the losing and gaining accounts.